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ДЕЛОВЫЕ РЕШЕНИЯ И ТЕХНОЛОГИИ
BUSINESS SOLUTIONS AND TECHNOLOGIES

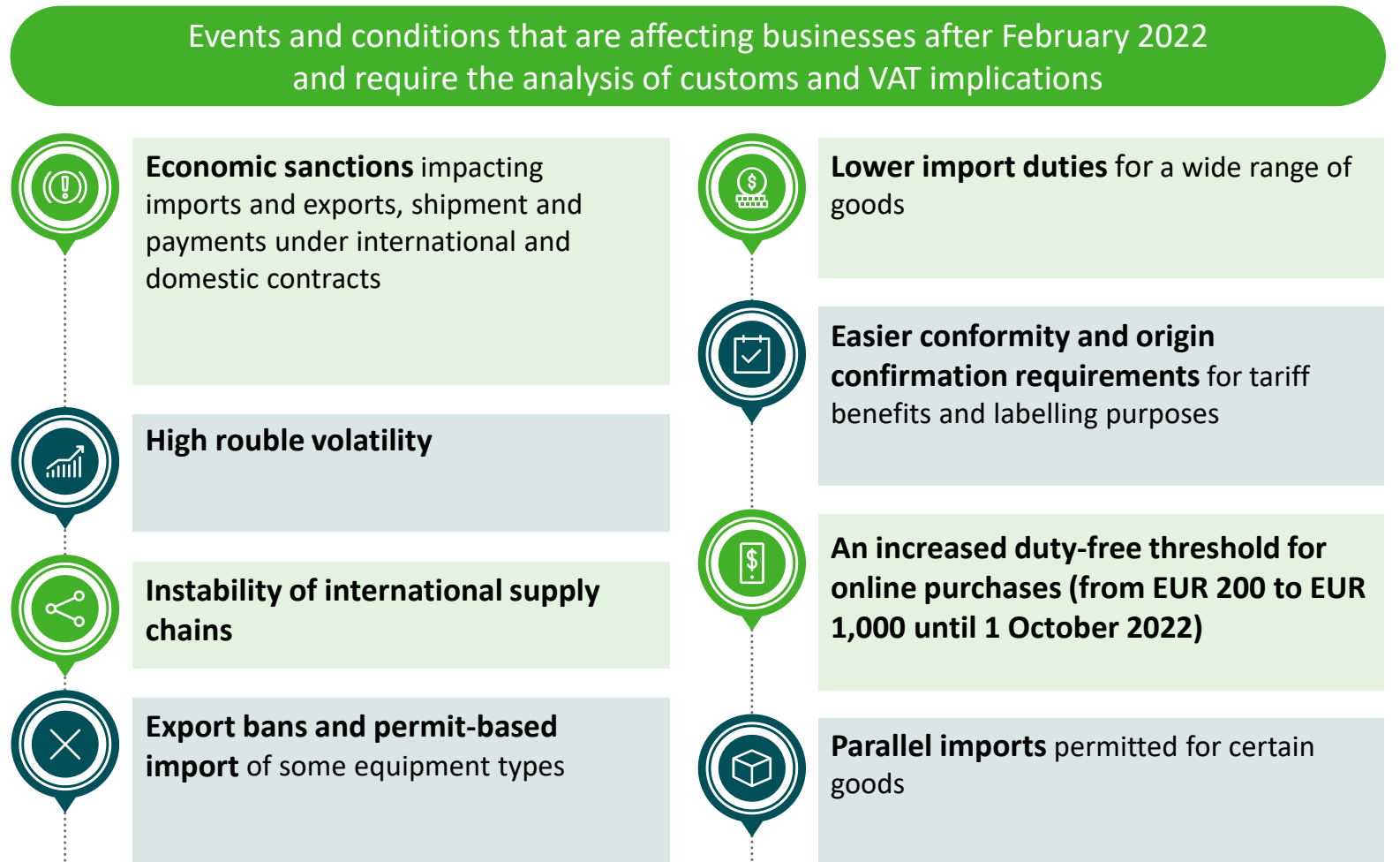


Response to 2022 challenges:
VAT and customs regulation

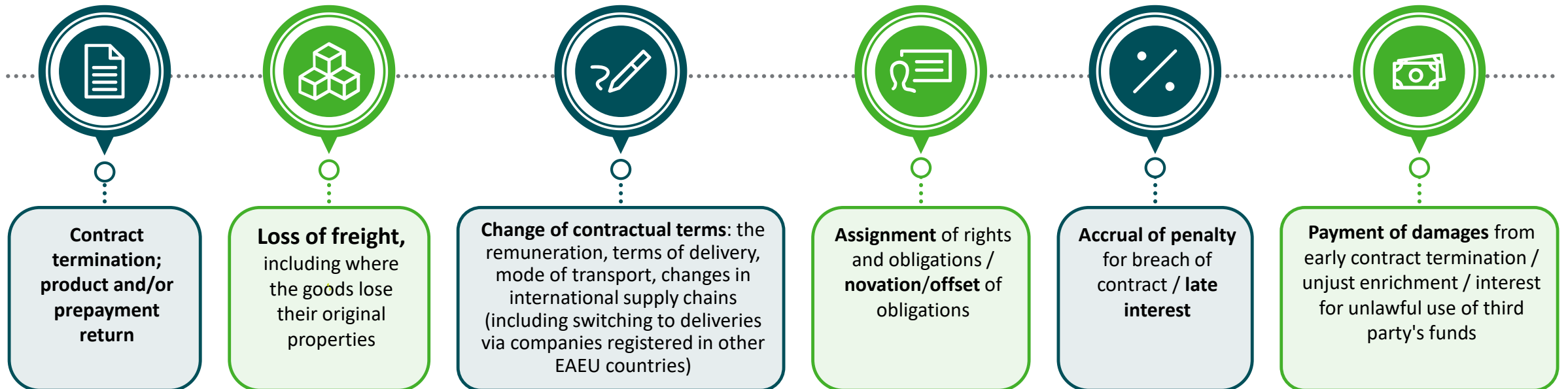
Response to 2022 challenges: VAT and customs regulation (1/4)

Businesses are forced to immediately respond to the recent changes in the international trade and domestic market landscapes and consider their VAT and customs implications.

We recommend thoroughly examining all decisions made and weighing the possible options to eliminate/mitigate the risk of adverse consequences for your operations and improve their effectiveness.

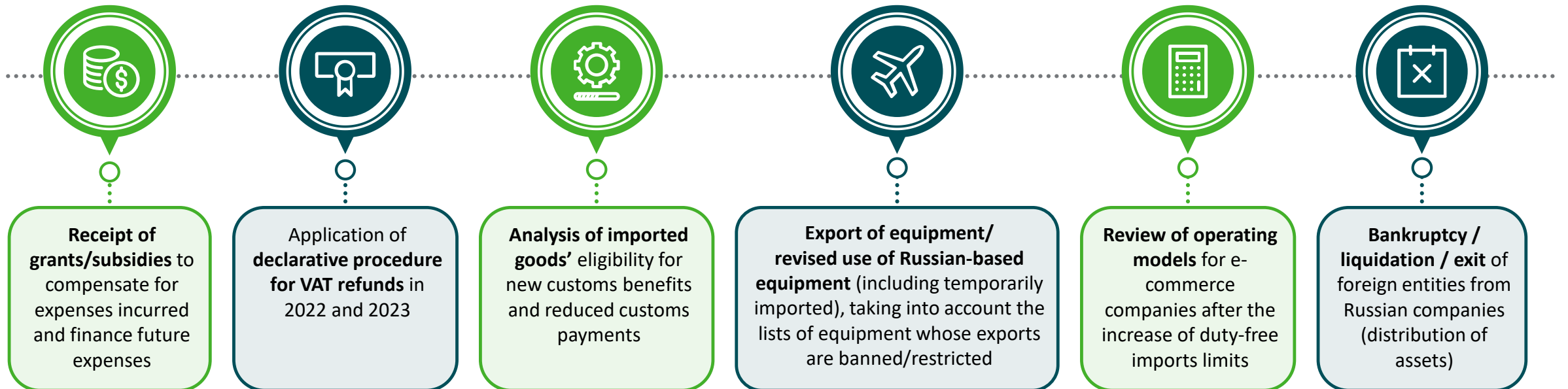


Situations and decisions that require a deeper look into VAT and customs implications



Response to 2022 challenges: VAT and customs regulation (3/4)

Situations and decisions that require a deeper look into VAT and customs implications



Response to 2022 challenges: VAT and customs regulation (4/4)

In the wake of the recent changes in the business and legislative environment, our clients are raising a lot of questions on their VAT and customs implications. Our team of professionals will be happy to provide tailored support with any VAT- and customs-related issues.

VAT-related



Following the decisions made by business, can a company:

- **claim for recovery VAT** accounted for, including as a tax agent, in connection with advance payments receipt?
- **justify zero-rating of VAT** for relevant transactions?



What rules for VAT recovery/ VAT restore and VAT base calculation must companies consider when seeking grants/subsidies?



What are the options for paying tax by foreign providers of electronic services that are facing restrictive measures, as well as the **risks** for their Russian customers?



How can business decisions be reflected in VAT reporting and what confirmation documents must be in place to eliminate the possible VAT risks? Are there any **alternatives** to ensure a more favorable effect in terms of VAT?



There are many more tax amendments, including introduction of the zero VAT rate for the tourist industry and the fast-track VAT refund, that we would be happy to update you on.

Customs-related



Are the new benefits, bans, and restrictions applicable to the goods imported and exported by a particular company?



Can a particular company apply for **return of overpaid customs payments, if customs payments rates** were reduced for particular goods?



Can the existing supply chains be transformed, in particular, by engaging companies registered in other EAEU countries?



Customs audits have not been suspended and can be initiated for customs declarations filed for the past three years. The customs authorities continue monitoring the customs value (in particular, checking if license fees, intra-group payments, and dividends are included into it) and the correct classification of goods. We support companies during customs audits and help them develop legal approach in customs disputes.

Contacts

Tax & Legal

Head of Tax & Legal



Pavel Balashov
Managing Partner
pbalashov@delret.ru
+7 (495) 787 06 00

Indirect Tax and Customs group

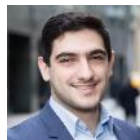


Anastasia Trubochkina
Manager
atrubochkina@delret.ru
+7 (495) 787 06 00
(ext. 1367)

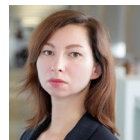
Tax & Legal



Irina Androncheva
Director
Employers and Employees
Services
iandroncheva@delret.ru
+7 (495) 787 06 00
(ext. 8261)



Emil Baburov
Partner
Global Investment and
Innovation Incentives
ebaburov@delret.ru
+7 (812) 703 71 06
(ext. 2502)



Evgenia Bondareva
Director
Tax Dispute Resolution
ebondareva@delret.ru
+7 (495) 787 06 00
(ext. 8031)



Anton Zykov
Partner
Tax Dispute Resolution
azykov@delret.ru
+7 (495) 787 06 00
(ext. 1778)



Natalia Ivantsova
Director
International Tax
nivantsova@delret.ru
+7 (495) 787 06 00
(ext. 1471)

Contacts

Tax & Legal



Alexandra Kalinina
Partner
Business Tax
akalinina@delret.ru
+7 (495) 787 06 00
(ext. 1880)



Tatiana Kiseliova
Partner
Employers and Employees
Services
tkiseliova@delret.ru
+7 (495) 787 06 00
(ext. 1789)



Anna Klimova
Partner
Business Process Solutions
EDF Services
aklimova@delret.ru
+7 (495) 787 06 00
(ext. 5286)



Elena Kovalevich
Partner
Business Process Solutions
ekovalevich@delret.ru
+7 (495) 787 06 00
(ext. 1828)



Nikita Korobeynikov
Director
Legal Services
nkorobeinikov@delret.ru
+7 (812) 703 71 06
(ext. 2556)



Tatiana Kofanova
Partner
Business Tax
tkofanova@delret.ru
+7 (495) 787 06 00
(ext. 5210)



Natalia Kuznetsova
Partner
Business Tax
nkuznetsova@delret.ru
+7 (495) 787 06 00
(ext. 8176)



Dmitry Kulakov
Partner
Transfer Pricing
dkulakov@delret.ru
+7 (495) 787 06 00
(ext. 2378)



Anastasia Matveeva
Director
Legal Services
amatveeva@delret.ru
+7 (812) 703 71 06
(ext. 8318)



Yulia Orlova
Partner
Business Tax
yorlova@delret.ru
+7 (495) 787 06 00
(ext. 1720)



Elena Sivenkova
Director
Business Process Solutions
esivenkova@delret.ru
+7 (495) 787 06 00
(ext. 5394)



Elena Solovyova
Partner
International Tax
esolovyova@delret.ru
+7 (495) 787 06 00
(ext.2064)



Yuriy Khalimovskiy
Director
Legal Services
yukhalimovskiy@delret.ru
+7 (812) 703 71 06
(ext. 2513)

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